

General:

The Appropriation Account Number Structure of Guam – *FIRM400* consists of nineteen (19) characters comprising of several elements. The Appropriation Account Number consists of the Fund, Appropriation, Fiscal Year, Organization, Program and Object Classification.

i.e. 5100 A 07 0600 GA 001 230

There are three unique interrelated ledger files maintained in Guam – *FIRM400*. These ledger files are assigned a single numeric digit code to facilitate automatic recording of transactions affecting these ledger files. The Ledger File Code is always the first position of the Account Number. The Ledger Codes are as follows:

CODE FILE

- 1 General Ledger File
- 3 Revenue Ledger File
- 5 Appropriation Account File

Responsibility:

Primary responsibility for establishing appropriation accounts and deleting general ledger and revenue ledger accounts rest with the Financial Manager, Division of Accounts. The Financial Manager shall establish and maintain all accounts necessary to adequately record financial transactions for periodic assessment of the Government's fiscal status through financial statement presentations.

Recording Appropriation:

Once the Governor signs the appropriation bill, the approved budget is then ready for execution. The execution phase processes include the establishment of appropriation amounts authorized by object within each program. Where appropriation amounts are authorized in lump sum, the department/agency must provide the Bureau of Budget and Management Research (BBMR), a breakdown of the lump sum amount by object within program and organization. The account must first be established before appropriation and allotment amounts can be recorded.

Completion of Establishment of Account:

It is the responsibility of the requesting department/agency to complete this form by filling in the information required or marking all the boxes pertinent to the account.

Box 1

From - Enter the name of the requesting department/agency.

Agency Grant Manager / Contact Number (Federal Grants) - Enter the name of the person directly managing the grant / program and their contact number.

Account Title - Enter the title of the account to be established.

MAXIMUM 30 CHARACTERS

Box 2

Purpose - Check the box applicable to the request.

Box 3

Appropriation Type - Check the box applicable to the request.

Box 3a

CIP – Reserved for Division of Accounts – Federal Branch.

Box 4

Object Class Required - Check the box applicable to the request.

Box 5

Authority / Grant Number / Public Law Number – Indicate the authorization number.

Start / Expiration / Obligation End / Expenditure End Dates – Indicate the start and end dates of the account. Obligation end date is usually the same as the expiration date. While the Expenditure End date is ninety (90) days after the Expiration Date.

The following is applicable to Federal Grants only:

- Catalog Number
- Federal Share Percentage
- Local Share Percentage (*note)
- Local Match Account Number

Appropriation Account Number - Enter the number, which is assigned

by DOA upon review/approval of the request.

General Ledger or Revenue Account - Enter related account (if any) or leave blank.

Total Funds - Enter the amount relative to the type of fund; local or federal. **Cumulative should be the Year-to-date value of the grant, regardless of length and must match the value in the FGIA record.**

Box 6

Requestor - Enter the name, original signature and date of the requesting department/agency authorized to process the transaction.

BBMR - Enter the name, original signature and date

Division of Accounts - The Division of Accounts approving authority must sign and date.

Box 7

Reserved for Division of Accounts – Federal Branch.

Box 8

Additional Notes or supporting data.

After the completion of this form, the requesting department/agency must route to the BBMR for the approval.

When approved, the form must be routed to DOA Division of Accounts for approval from the Financial Manager before forwarding the request to the Financial Management System Wide Support and Control Unit for the actual creation of account and categories into the FIRM400 BACIS System.

The requesting department/agency should verify the actual establishment of the account on the BACIS System for accuracy.

***NOTE (for PDF format):**

Enter only the **FEDERAL** percentage AS A DECIMAL VALUE for matching accounts.

Attachments

- The law or grant that authorizes the establishment of the account.